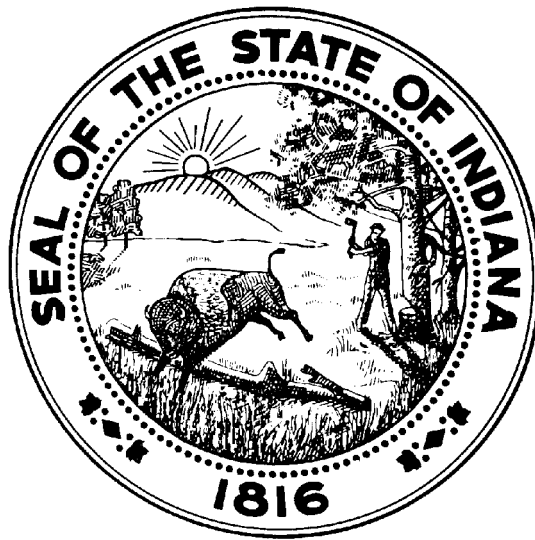


ACCOUNTING AND UNIFORM COMPLIANCE GUIDELINES MANUAL FOR STATE AGENCIES



Prepared by the State Board of Accounts

Revised: May 1, 2000

FOREWORD

The Accounting and Uniform Compliance Guidelines Manual for State Agencies, commonly known as the State Accounting Manual, has been prepared to provide a comprehensive source of documentation and explanation of the accounting system structure for the State of Indiana, as well as to comply with provisions of IC 5-11-1-24. It includes the source documents used, reports issued, accounting procedures, and the applicable compliance policies, rules and laws. Regular use of the manual as a reference tool, in addition to its use in staff training, facilitates the consistent treatment and application of the State of Indiana accounting policies and procedures. An increased efficiency in the generation and use of the financial information provided by the uniform state accounting system should then be realized.

Because of the diverse nature of state agencies, it is not possible to present every possible accounting situation or to answer all questions. However, this manual will give guidance and answer questions relating to the state's accounting and support systems.

We acknowledge the cooperation and efforts of the Department of Administration, the Auditor of State's Office, the State Budget Agency, the Treasurer of State, the State Personnel Department, the Commission on Public Records, and other agencies.

The manual is the property of the state agency and should be carefully preserved and maintained for ready reference.

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